EXHIBIT A

8/5/2016

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Dear ▮▮▮▮▮

In March, you may have been informed that in connection with the adoption of the ADP e-Time system, some employees would see an increase in their overtime pay rate. At that time, it was also communicated that we would re-evaluate historical overtime payments to determine if any retroactive payments were appropriate.

We have now completed that evaluation, which covers the period of April 2014 through March 2016, in line with the employment law for your work state. We have determined that you are owed an additional $851.79. This payment will be made to you on August 15, 2016 using your normal mode of payment (direct deposit or live check).

For purposes of this calculation, please note the following:
- Regular Rate of Pay is the weighted average of your hourly rates within a pay period
- Included Compensation Types are Shift Premium, Detail Rates, and Non-discretionary bonuses (e.g., six sigma award, referral bonus)
- Examples of excluded compensation types are LPBC, Recognition Awards, gifts, and paid time off

This payment represents the additional amount of pay due to you as a result of a recalculation of your Overtime. Previously, overtime was .5 times your base rate. The recalculation is .5 times your regular rate of pay. The below table lists each pay period date in which your overtime premium rate paid and your regular rate of pay was different. Also included for each applicable pay period will be the OT Premium Rate, the OT Hours Worked, the OT Hours Earned and the OT Paid and the OT Owed.

For more specific details on RROP and its calculation, please refer to the "Regular Rate of Pay" presentation located on the HR Direct Portal.

HR Direct Service Center
1-844-387-6684 (Option 7)

Payment Details:

Date	OT Prem Rate	Hours Worked	OT Earned	OT Paid	OT Owed
4/4/2014	$20.04	9.50	$190.43	$176.27	$14.16

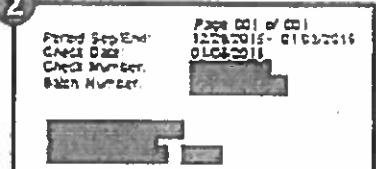|					
9/19/2014	$19.55	20.00	$390.91	$236.18	$154.73
1/9/2015	$67.77	13.60	$921.62	$512.84	$408.78
8/7/2015	$20.78	12.00	$249.41	$198.60	$50.81
10/16/2015	$25.76	21.00	$541.06	$317.76	$223.31

5

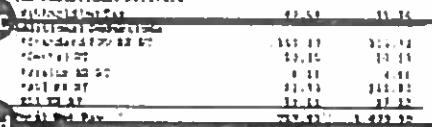# Pay Statement Cheat Sheet: Non-Exempt (i.e., hourly) Employees

Employees will no longer receive nor see flat dollar Scheduled Overtime Allowance (SOA) and Scheduled Shift Premium (SSP) on their pay statement. Appropriate overtime and premium pay are based on the standard rules and automatic calculations per company and site policies. Reference the *FAQ* for more information.
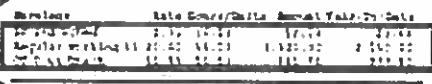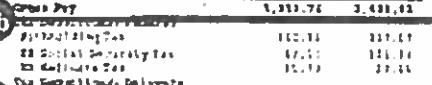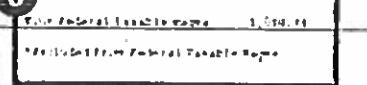
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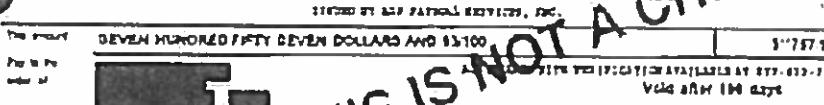
NON-NEGOTIABLE

① **Filing Status, Withholdings, and Workday ID** – this section shows the employee's marital status, number of Federal and State withholdings, any additional withholding elections, and his/her Workday ID

② **Check Information** – this section shows the employee's pay period start and end date, name, mailing address, and if applicable, check date, check number, and batch number

③ₐ **Earnings** – this section shows the employee's earnings including salary and other sources of income such as credits or imputed income (e.g., gift card income). Non-exempt employees will see their hourly rate and total hours worked calculated into earnings

③ᵦ **Tax Deductions, Federal, State, and Local** – this section shows the employee's Federal, State, and Local tax deductions including elected withholding amounts, Medicare, and Social Security

③c **Additional Deductions** – this section shows the employee's additional deductions including medical coverage deductions for employee and dependents and voluntary giving

③d **Total Work Hours for Pay Period** – this section shows the employee's total number of hours eligible for earnings in a given pay period

④ **Other Benefits and Information** – this section shows the employer contributions for 401k and retirement savings plan (RSP) as well as other amounts relevant to these benefit types

⑤ **Payment method** – this section shows the payments made to the employee via the employee's selected method (i.e., check or direct deposit). If an employee splits their payment between multiple bank accounts, that distribution will be displayed

⑥ **Federal Taxable Wages** – this section shows the employee's total earnings eligible for Federal taxation. Items marked with an asterisk in section 3c are not included in Federal taxable wages

⑦ **Total Employee Pay** – this section shows the employee's total net amount of their pay check for the pay period in box 1

Still have questions?

For more information on your pay statement, please reference the payroll section of the *Frequently Asked Question* page. For questions specific to your pay, please contact the HR Direct Service Center.

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PAYROLL FAQ

Frequently asked questions
about payroll for employees.

What information does my pay statement contain?

Your pay statement will include the following information:

· Employer name, address and phone number

· Employee name

· Pay period dates

· Basis of payment (salary, hourly, etc.)

· Rates of pay (regular, overtime, etc.)

· Hours worked

· Allowances of credits

· Gross wages

· Deductions from wages

· Net wages

For more information, refer to the Left Navigation for *Pay
Statement Details with Example (Exempt)* and *Pay Statement
Details with Example (Non-Exempt)*.

When and where can I access my pay statement?

Your pay statement will be available for viewing starting at 12:01
am on each pay date and can be viewed any time thereafter. You
can access your pay statement by selecting *Pay and Time
Systems (ADP eTime & iPay)* under Related Links.

How do I print my pay statement?

You can view and print your pay statement by selecting *Pay and
Time Systems (ADP eTime & iPay)* under Related Links.

Will my paycheck be adjusted when I enter retroactive time?

All time entry must be made in the current payroll period.

How can I change my banking information?

You can update your banking information by selecting the link to *Bank and Tax Information* in the Related Links section.

If I want my pay deposit to go to multiple accounts, what do I need to do?

You can add an additional account to your direct deposit elections by selecting the link to *Bank and Tax Information (GlobalView)* under Related Links. Click on the link "Change my Banking Information" and choose "Add Another Account." You will need to enter a percent or dollar amount to be deposited for each account. Please note that you may only have up to three bank accounts.

How long will it take a direct deposit change to be reflected?

New or direct deposit changes will take one full pay cycle to complete.

How will I receive my paycheck if I am not on direct deposit?

Paychecks will be mailed to the employee address on record.

How do I change my taxes?

Taxes are not changed by an employee, they are controlled by the movement of a residence or a work location. The employee can make changes to their residence location in Workday and the employee's manager makes changes to work location in Workday.

How can I change my address?

If an employee works from their home, they can assign their home address as their Work Address in Workday. The employee's manager must approve the change in Workday. To change your residence address, refer to Personal Information.

What should I do if I work in multiple states or tax jurisdictions?

8

Most employees are assigned one work location by default. For exceptions to this, time can be entered using the tax jurisdiction-specific location code, and you will be issued the appropriate W2 form based on that time entry.

How will I access my year-end (e.g., W-2) form?

You can access your year-end form by selecting the link to *Bank and Tax Information* in the Related Links section.

How do I update my withholding elections for tax purposes?

Refer to the *State Tax Forms* page in the Left Navigation for a listing of the available forms.

How do I view and update my tax withholdings?

To view your tax withholding, welect the link for Bank and Tax Information (GlobalView) under Related Links. There are some states that you are not able to change in GlobalView. In those instances, refer to State Tax Forms in the left navigation and submit the completed form to ADP. Refer to How to Create ADP Ticket Quick Reference Guide (QRG)

How can I change my banking information?

You can update your banking information by selecting the link to Bank and Tax Information (GlobalView) under Related Links.

How many bank accounts can I have in ADP?

The payroll system allows employees to enter up to three bank accounts for regular pay and expense reimbursement.

What information do I need to change my bank account or direct deposit?

To change your bank account, you will need your bank account and your routing number.

How do I receive my pay and expense reimbursements?

An employee can elect the following distributions to receive pay and expense:

1 bank account for pay expense

1 bank account for pay and 1 bank account for expense

2 bank accounts for pay and 1 bank account for expense

Paper pay check for pay and 1 bank account for expense

Note that it is not possible to elect a paper check for both pay and expense payments.

How is employee pay calculated?

The new system calculates employee regular and premium pay based on system driven rules, meaning that employees do not select their pay rate. The employees' schedules and exception time in Time Entry (eTIME) drive pay calculation. Time Entry (eTIME) will automatically update an employee's total time worked against each unique pay code based on the prepopulated schedule or exception time entered manually into Time Entry (eTIME). The payroll system will then assign values to each pay code and calculate total compensation.

What are the new payroll classifications?

Payroll classifications have been reduced from three to two in the new system. The two go forward pay classifications are salaried and non-exempt. Salaried non-exempt and hourly pay classifications will be mapped to non-exempt. Non-exempt employee base pay will be expressed as an hourly rate rather than a fixed salary and premium hours will be paid at a multiplier of the hourly rate. If you have any questions on the new classifications, reach out to your manager or the HR Direct Service Center.

Will the new system impact my scheduled work week?

All timecards will be based on a Monday to Sunday work week. For a very small population at select sites, this will be a change. Affected employees will receive more information about the potential impacts of this change. If you have any questions about the amount on your paycheck, contact the HR Direct Service Center .

Why does my paystub look different?

Paystubs will look different in the new payroll system due to the transition to ADP as the payroll vendor and the calculation of pay against hours worked. Previously, an employee would see set amounts for line items such as scheduled overtime allowance (SOA) and scheduled shift premiums (SSP). In the future, SOA and SSP will be eliminated and all hours worked, including overtime and premium eligible time, will be matched with a rate of pay and appear on the pay statement as a calculated amount. Your pay will not change based on this updated format.

Refer to the Left Navigation for *Pay Statement Details with Example (Exempt)* and *Pay Statement Details with Example (Non-Exempt)*.

How are Scheduled Overtime Allowance (SOA) and Scheduled Shift Premium changing?

Scheduled Overtime Allowance (SOA) and Scheduled Shift Premium (SSP) will no longer be paid as flat amounts, rather premium pay will now be calculated by the system based on hours worked. Scheduled overtime will be pre-populated based upon work schedules and employees will only be required to enter time outside of their scheduled time into the time card. The time system will be rules-driven and will automatically pay premiums based on site-specific shift definitions and premium amounts.

How is Net Annualized Earnings changing?

Net Annualized Earnings (NAE) determines eligible earnings for certain employee benefit plans. Going forward, NAE will be calculated annually, or when base pay changes, rather than monthly. This will result in less variation of life insurance premiums. Employees may notice minor variations in pay because life insurance premiums will no longer change monthly.

How is overtime calculated in the new system?

The definition of hours worked for purposes of calculating hours eligible for overtime has been standardized. Employees may

receive less overtime payments for certain types of work that are no longer eligible. Unless specificed otherwise in a collective bargaining agreement, the definition of overtime includes the following types of hours:

Actual hours worked

Company/site designated holidays

Occupational illnesses

Vacation

Disability

Military

Jury

Civic/political

Additionally, the solution will automatically calculate overtime and other premium payments based on the employee schedule, exception time entered, and site-specific or bargained rules in compliance with FLSA requirements. If an employee works hours at multiple pay codes within the same workweek, the employee's overtime rate will be paid using the weighted average of his/her hourly rates within that workweek.

How can I verify my tax elections?

All employees should check their tax elections at the federal and state/local levels to confirm exemptions and any additional withholding amounts, to ensure that the appropriate tax withholding amounts are applied.

Why has my Overtime and Sunday Premium pay amount changed in my paycheck?

For employees who have been mapped from Salaried Non-Exempt to Hourly, scheduled overtime/Sunday premium payments will change. Previously, scheduled overtime/Sunday premiums were paid as a flat dollar amount per pay period based on the employee's expected work schedule [expected yearly amount / 26

pay periods = amount per pay period]. In the future, employees are paid for overtime/Sunday premiums as they are worked each week.

Why is my base pay rate lower than it used to be?

For a small number of employees, the base pay rate included a premium amount (e.g., Fire Captain Premium). The premium pay component will be paid separately from base pay, so the employee's paystub will reflect a lower base pay rate along with a separate pay component for the premium amount. There is no net impact to the employee's pay. Any hourly premium that was previously included in the base rate will be paid separately and show as a separate line item on the pay stub.

Why has the amount of my deductions changed?

For DuPont, Solae or Coastal Bi-Weekly Employees: Healthcare, HSA/FSA, and Union Dues were deducted on the first two pay periods of each month in the amount of [Monthly Deduction Amount / 2]. In the future, these deductions will be taken on every paycheck in the amount of [Monthly Deduction Amount x 12 / 26].

For DuPont or Solae Weekly Employees: Healthcare/HSA/FSA, and Union Dues were deducted on the first four pay periods of each month in the amount of [Monthly Deduction Amount / 4]. In the future, these deductions will be taken on every paycheck in the amount of [Monthly Deduction Amount x 12 / 52].

Why has the amount of my garnishment changed?

Garnishments are deducted as a percentage of disposable income. Since deduction amounts for some employees will change in the future (see previous question), there will be a slight change to disposable income and the resulting garnishment amount. Over the calendar year, the total garnishment amount remains the same.

What is the impact of award payments on my tax withholdings?

Some award payments were taxed at the employee's W4 tax rate. In the future, award payments will be taxed at the supplemental tax rate of 25%, in compliance with IRS withholding requirements. As a result of applying this supplemental rate, employees may notice a change in their tax withholding on Award payments. Employees who have a W4 tax rate above 25% will notice a lower tax on Award payments. Employees who have a W4 tax rate below 25% will notice a higher tax on Award payments. Note only employees in DuPont, Solae or Coastal are impacted by this change.

What is the impact of Employee Life Insurance Credit on my tax deductions?

Previously, the Employee Life Insurance Credit (ELIC) was paid as a negative deduction. In the future, the Employee Life Insurance Credit will be paid to an employee as an earning in compliance with IRS withholding requirements. As a result of this change, employees will now pay additional Federal/State/Local taxes, as well as Medicare and Social Security taxes. Note only employees in Belco are impacted by this change.

What is the impact of Voluntary Accidental Death Insurance on my taxable income?

Previously, the deduction for Voluntary Accidental Death Insurance (ADI) did not reduce taxable income (i.e., it was deducted from after tax income). In the future, the deduction for Voluntary Accidental Death Insurance will reduce taxable income in compliance with IRS withholding requirements. As a result of this change, employees will now pay less Federal/State/Local taxes, as well as Medicare and Social Security taxes. Note only Danisco employees are impacted by this change.

Will I have access to my historical pay statements in MyInfo?

The company will continue to retain historic pay and timecard information in compliance with all applicable laws. We are moving from our current system to a new platform, so the historic documents will be stored in an archive and will not be as easily

accessible going forward. Because of this, we suggest employees print copies of their pay statement from their current system while it is still active. At a minimum, we recommend employees print a copy of their most current pay statement.

Why did I start getting taxed on imputed income for the Healthy Income Credit?

Previously, the Healthy Income Credit was paid to employees as a negative deduction and therefore was not subjected to Federal/State/Local taxes, as well as Medicare and Social Security taxes. In the future, the Healthy Income Credit will be paid as earnings in compliance with IRS regulations. As a result of this change, the employee will now pay additional Federal/State/Local taxes, as well as Medicare and Social Security taxes.

For additional assistance, please contact the HR Direct Service Center.